UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

CHINWE ATUEGWU,

Plaintiff,

-against-

IRS USA; STOP B225,

Defendants.

1:22-CV-1587 (LTS)

CIVIL JUDGMENT

Pursuant to the order issued April 29, 2022, dismissing this action,

IT IS ORDERED, ADJUDGED AND DECREED that for the reasons discussed in the Court's April 29, 2022 order, this action is dismissed. The Court dismisses Plaintiff's claims in this action that she previously raised in this court in *Atuegwu v. United States*, 1:18-CV-1518, as precluded under Rule 41(b) of the Federal Rules of Civil Procedure. The Court dismisses Plaintiff's remaining claims for damages for lack of subject matter jurisdiction under the doctrine of sovereign immunity. Fed R. Civ. P. 12(h)(3); *see* 28 U.S.C. § 1915(e)(2)(B)(iii).

The Court certifies under 28 U.S.C. § 1915(a)(3) that any appeal from the Court's judgment would not be taken in good faith.

SO ORDERED.

Dated: April 29, 2022

New York, New York

/s/ Laura Taylor Swain

LAURA TAYLOR SWAIN
Chief United States District Judge